Management Control Process Hints for the Annual Review

Army Management Control Conference Handout

May 2004

Helpful Hints

- Overall
  - Make sure managers understand their roles as they relate to management controls.
    - Know what daily controls are in place
    - Be familiar with AR 11-2
  - Make sure documentation is ready for review
    - Location of docs not as important as the existence
    - Use the list provided to gather materials (See charts 6-7)
    - Answer the questions ahead of time (See chart 8)

Helpful Hints -- Criteria

- Leadership
  - Make sure commander is actively involved/understands the process.
    - Signs assurance statement
    - Sends out memos on importance of controls
    - Attends training
- Training
  - Schedule MCA and Managers for Training
  - Maintain Documentation on Completed Training (e-mail, certificate, voucher, sign-in sheet, etc.)

Helpful Hints -- Criteria

- Process Execution
  - Update/Revise 5-Year Plan. Check “Housekeeping”
    - Make sure dates are correct
    - Make sure assigned activities/offices exist
  - Include Management Controls in AUM and Managers Performance Agreements (Explicit Counts – Must be in Part IV of OER Support Form or Part IV of Civilian TAPES Form DA 7222-1)
  - Document Testing Methods (Use Template 11-2-R with revised Remarks section), AUM must sign it
  - Make sure feeder statement reflect actual accomplishments – DON’T BOILERPLATE UNLESS YOU HAVE SUPPORT FOR THE STATEMENTS!

Helpful Hints

- Material Weaknesses
  - Make sure AUMs Submit Feeder Statements On Time
  - Ensure Weakness Identifies Corrective Actions
  - Ensure Weakness Includes Validation Steps
  - Clearly State Impact of Weakness on Mission
  - “Local” Weaknesses should show evidence of higher level/IR review (especially to support why they weren’t reported)
  - Indicate why uncorrected weaknesses slipped
  - Know what external/internal reviews were done in area/function

Requested Materials

We will use the following materials in performing our review at your location. These materials are meant to supplement the questions we ask (provided before the review).

From the Management Control Administrator:

- Organization Chart (for the installation) and for each activity reviewed (to ensure that all activities are covered by an assessable unit)
- Management 5-yr Control Plan (to ensure plan is current)
- FY 04 Annual Assurance Statement
- List of Assessable Unit Managers (AUMs) OR Management Control POCs (include name, activity, and grade)
- Copies of All Feeder Statements AUMs/POCs submitted to the management control administrator (to determine what weaknesses were reported and whether the statements used boilerplate language)
- Copies of Guidance Provided to Subordinates other than ASA(FM&C) guidance (Command)
- Management Control Process Training provided and a list of attendees (or e-mails stating that desk-side/ one-on- one training was provided).
- Description of Management Control Process Innovative Actions (if applicable – to show what your command does that others don't)
- Copies of Officer Evaluation Report Support Form (DA Form 67-8-1) and/or Senior System Civilian Evaluation Report Support Form (DA Form 7222-1) showing explicit statement of management control responsibilities in performance agreements for the commander and management control administrator
- Minutes from Senior Management Councils/ Director's Meetings/Commander's Meetings – where the management control process was discussed (if applicable)
- List of Army Regulations for which You are the Proponent (**HQDA activities only**)

Requested Materials (Cont'd)

From the Assessable Units Selected for Review

- Schedule that shows how activities track Material Weakness Corrective Actions (if applicable)

- Documentation for Management Control Process Training Attended –other than sessions provided by the management control administrator. (Documentation for training includes travel vouchers or certificates of completion, screen prints for online training or emails from the trainer.)

- Completed DA Forms 11-2-R for every checklist/evaluation completed (for 2003) on the Management Control Plan (only for the assessable units selected in the review)

- Documentation showing Key Controls were Tested (that is, support for the DA Form 11-2-Rs)

- Copies of Officer Evaluation Report Support Form (DA Form 67-8-1) and/or Senior System Civilian Evaluation Report Support Form (DA Form 7222-1) showing explicit statement of management control responsibilities in performance agreements for assessable unit managers

From the Internal Review Office

- List of internal and external Inspection Reports, Audit Reports or other reviews for FY 02 and 03 that were performed at the command (to determine if there were sources of potential material weaknesses that should have been considered) .

- Copies of the Internal Review report(s) of the Command's Management Control Process or the FY 02 Annual Assurance Statement (if applicable)

Questions for MCA, AUM/POC, IR & IG

- We provide questions ahead of time for the:
  - Management Control Administrator
    - Guidance issued/received
    - Training provided/taken
    - Innovative actions
  - Assessable Unit Managers/Points of Contact
    - Similar to above
    - Info on mission
    - Collect requested materials
    - Interview personnel completing checklists/evaluations
    - Describe the material weakness process
  - Internal Review & Inspector General
    - Role in Command MC Program
    - Reviews/Inspections of Command's MC Program

Points of Contact

- Anita Bales, Program Director
  - anita.bales@aaa.army.mil, 703.681.9766
- Anitra Akanbi, Audit Manager
  - anitra.akanbi@aaa.army.mil, 703.428.6768